

Note: (SET-OFF DEBT IS BEING HANDLED BY THE ASSISTANT PAYROLL OFFICER. THIS SECTION IS FOR INFORMATION PURPOSES ONLY. THE NORTH CAROLINA DEPARTMENT OF REVENUE DOES NOT ALLOW FOR THEIR COLLECTION PROCEDURES TO BE VIEWED ON-LINE.)

When money is received from the Department of Revenue, the Assistant Payroll Officer sends a notification letter (**Section 6 Page 11 & 12**) to the employee, (former or current), which explains why their monies were intercepted, the division/institution that made the request for interception, and what they need to do if they disagree with the interception of their taxes. Copies of these letters are sent to the Human Resource Managers Office along with a copy for the employee's personnel file. From the date of **this** letter we must wait 30 days, because of their right to contest by a hearing, **before** we apply these collected monies to their debts. On the 31st day a form is sent, (**Section 6 Page 13**), notifying the General Accounting and Financial Management Section where to apply the money. At the same time, notification is also sent to the Accounts Receivable Office, the Human Resource Managers Office, and the Payroll Section. This is the date that will be used to **actually apply** the money to the debt.